



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: December 18, 2001

Ancillary Document being reviewed (provide number and title): Excise Tax Advisory 112.12.178  
Use tax in relation to use of private airplanes for business within and without the state

Date last Issued: July 10, 1972

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-178  
Use tax

Purpose of the document: ETA 112 explains that use tax applies to the use of an airplane by a Washington company to commute to and from construction sites outside the state and its Washington offices notwithstanding that the aircraft was purchased and delivery accepted outside the state.

Is the document clearly written? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide accurate and useful information? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide information not currently in the rule? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**While ETA 112 is correct in its application of tax, a published determination, Det. No. 98-029, 19 WTD 742 provides a more complete and thorough discussion.**

**Manager Action:**

☐

Accepted recommendation

Date: \_\_\_\_\_

☐

Returned for further review

Date: \_\_\_\_\_

Comments

\_\_\_\_\_